



**Government of the  
District of Columbia**

Office of Tax  
and Revenue  
Recorder of Deeds  
515 D Street, NW  
Washington, DC 20001  
Phone (202)727-5374

**Documentation Required for Claiming Exemption  
from Recordation and/or Transfer Taxes**

The following documents must be submitted at the time of filing:

**1. Parent(s)/Child(ren):**

Deed, Form(s) FP 7/C, Parental Affidavit

**2. Husband/Wife:**

Deed, Form(s) FP 7/C, Spousal Affidavit (notarized and submitted within 30 days)

**3. Will of a Decedent:**

Deed, Form(s) FP 7/C, Copy of the Will (stamped by Probate Officer)  
Letters of Administration for Personal Representative(s)

**4. Interstate Decedent (person dies without a will after January 1, 1981):**

Deed, Form(s) FP 7/C, Copy of Petition of Probate,  
Letters of Administration for Personal Representative(s)

**5. If a person dies without a will prior to January 1, 1981:**

Deed, Form(s) FP 7/C, Copy of Death Certificate,  
Copy(ies) of any other supporting documentation regarding heirship

**6. Surviving Tenant by the Entirety/Joint Tenant(s):**

Deed, Form(s) FP 7/C, Copy of Death Certificate

**7. Lower Income Homeownership Program:**

Deed, Form(s) FP 7/C,  
FP-420 (application of lower income/shared equity homeownership exemption)  
Copy of Settlement Statement, Copy of Sales Contract  
Income Verification-Evidence of income includes, but is not limited to:

Current pay stubs

Employment letters

Retirement allotment

Social Security Statements

Unemployment compensation

Public Assistance Statements

Previous Income Tax Returns

**8. Foreclosure/Trustee's Deed**

Deed, Form(s) FP 7/C, Auctioneer's Sheet and/or Contract of Sale, Settlement Statement

**9. Non-Profit Organization —**

*Must submit the following documents as **Grantor**:*

Stamped and initialed copy of letter from the tax office indicating the status  
of real property in the **Name of Grantor**.

*Must submit the following documents as **Grantee**:*

Stamped and initialed copy of Form FP-300 (request for exemption from real property tax)  
Submitted to the real property tax division of the Office of Tax and Revenue.

**10. Confirmatory Deed**

Deed, Copy of previously recorded deed and Form(s) F-P-7/C.

**11. Corrective Deed**

Deed, Copy of referenced recorded deed and Form(s) F-P-7/C.

**12. Security Interest Pursuant to D.C. Act 10-225 - The following documents must be submitted:**

Form(s) FP 7/C, Copy of recorded deeds, Copy of recorder deeds of trust  
Forms must contain the signature of the (grantor) borrower and (grantee) trustee,  
lender or in Lieu of grantee, settlement agent.



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**Purchase Money Exemptions:**

All of the above listed under security interest

Signed notarized affidavit for exemption based on residential property (Class 1)

Affidavit must include the following language.

**"I (we) the owner(s) of the real property described within certify, subject to criminal penalties for making false statements pursuant to section 404 of the District of Columbia Theft and White Collar Crimes Act of 1982, effective December 1, 1982 (D.C. Law 4-164: D.C. Code Section 22-2514), that the real property described within is Class 1 property, as that class of property is established pursuant to section 412a of the District of Columbia Real Property Tax Revision Act of 1974, approved September 3, 1974 (88 Stat. 1051): D.C. Code Section 47-813), with 5 or fewer units.**

**13. Power of Attorney — When recording Power of Attorney (P/A)**

**D.C. Act 10-198, you need:**

Recording date & instrument number of original recorder (P/A).

If recorded prior to the deed executed pursuant to the (P/A)

Words required by the Statute on the top of the front page, in **BOLD AND CAPITAL LETTERS: POWER OF ATTORNEY REQUIREMENT:**

**THIS POWER OF ATTORNEY AUTHORIZES THE PERSON NAMED BELOW AS MY ATTORNEY-IN-FACT TO DO ONE OR MORE OF THE FOLLOWING: TO SELL, LEASE, GRANT, ENCUMBER, RELEASE OR OTHERWISE CONVEY ANY INTEREST IN MY REAL PROPERTY AND TO EXECUTE DEEDS AND ALL OTHER INSTRUMENTS ON MY BEHALF, UNLESS THIS POWER OF ATTORNEY IS OTHERWISE LIMITED HEREIN TO SPECIFIC REAL PROPERTY.**

**14. Modification Agreement — Must submit the following documents if it is in reference to a Deed of Trust:**

Modification Agreement, Form(s) FP-7/C

A copy of the referenced recorded deed of trust, amendments, etc.

**15. Limited Liability Company formed from a general or limited partnership:**

Deed, Form(s) FP-7/C, Partnership Agreement, Operating Agreement

**16. Revocable Trust:**

Deed, Form(s) FP-7/C, Copy of complete Revocable Trust

**17. Other Exemptions**

Other exemptions not listed herein will have to be documented based upon the requirement of each type of filing.

**18. All Form(s) FP-7/C must be complete.** Please do not submit these forms incomplete.

**19. Please be advised that all documents and/or tax forms indicated are to be notarized, acknowledged *and must be reviewed by you* for compliance before submission to the audit staff person(s) on the second floor.**